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Testimony in support of HB 6595: An Act Exempting Baby Diapers from the Sales Tax,

Good Afternoon Senator Bartolomeo, Representative Urban and Members of the Children's Committee,

My name is Elizabeth Fraser; I am a policy analyst at the Connecticut Association for Human Services. CAHS works to reduce poverty and promote economic success through both policy and program work.

I am here today in support of HB 6595: An Act Exempting Baby Diapers from the Sales Tax.

It comes as a surprise that disposable baby diapers are not already sales tax exempt. It is also counter intuitive that these diapers, which are used for short periods of time and then disposed of, are considered an item of clothing. In contrast, adult diapers are considered a medical necessity and therefore tax exempt. It makes sense to give this same designation to baby diapers.

For many families with infants and toddlers, disposable diapers are essential to the health and wellbeing of their children and they are also expensive. The yearly expense for diapers can be over \$550.00 a year.¹ For low income families, this expense amounts to a significant part of the family budget. There are no federal subsidies for diapers. Families cannot use SNAP (Foodstamps) or WIC to purchase diapers.

When parents try to save money and extend the use of a disposable diaper, their babies are at risk of severe diaper rash, an increased rate of hepatitis and urinary tract infections. The reality is that this is a health issue and that clean diapers are a medical necessity.

Some might suggest families use cloth diapers, however, most licensed day care centers do not accept cloth diapers, and require parents and caregivers to provide a steady supply of disposables. Many families living in poverty do not have affordable access to washing facilities. Furthermore, most coin-operated laundromats do not allow customers to wash cloth diapers for health and sanitary reasons.²

My past experience working with low -income parents and children in a family learning center, has given me context for this issue. This particular program was fortunate to be part of the New Haven Diaper Bank, each family received one package of diapers per month. The appreciation for the diapers was evident. Often parents told me where the extra money was going to be spent. Purchases included: several gallons of gasoline so parents could get to work or school, medical co-pays or fresh vegetables at the local farmers market.

Although the sales tax on diapers may seem like a small amount, for low income families the extra dollars saved will be used for necessary expenses.

The purpose of both adult diapers and baby diapers is the same. They are both necessary for the health and wellbeing of the user. We support giving baby diapers the same designation as their adult diaper counterparts and specifying them as exempt from sales tax.

¹ Kidsgrowth.com

² <http://thediaperbank.org/>